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- and -

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Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al. :
:
Debtors. : Jointly Administered
- - - - - x

**SECOND SUPPLEMENTAL ORDER ON DEBTORS' FORTY-EIGHTH OMNIBUS
OBJECTION TO CERTAIN ADMINISTRATIVE EXPENSES AND 503(b)(9)
CLAIMS AND MOTION FOR (I) AUTHORITY TO SETOFF AGAINST SUCH
EXPENSES AND CLAIMS AND (II) A WAIVER OF THE REQUIREMENT
THAT THE FIRST HEARING ON ANY RESPONSE PROCEED AS A STATUS
CONFERENCE**

THIS MATTER having come before the Court on the
Debtors' Forty-Eighth Omnibus Objection To Certain
Administrative Expenses And 503(B)(9) Claims And Motion For
(I) Authority To Setoff Against Such Expenses And Claims

And (II) A Waiver Of The Requirement That The First Hearing On Any Response Proceed As A Status Conference (the "Objection"),¹ which requested, among other things, that the claims identified on Exhibit C attached to the Objection be reduced as identified on Exhibit C for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and, for the reasons set forth in this Court's Memorandum Opinion and Order dated December 3, 2009,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is GRANTED as to the Claimant set forth on Exhibit A attached hereto and incorporated herein.

2. The Debtors are authorized to exercise their setoff rights in order to offset Circuit City's Receivables against the Administrative Expense identified on Exhibit A attached hereto in the manner provided therein.

3. The 503(b)(9) Claim set forth on Exhibit A is reduced as provided in Exhibit A.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

4. In the event the Debtors determine that any Administrative Expense set forth in the Objection is overstated, the Debtors' rights to obtain payment of the amount of the Receivable offset against the overstated amount of the Claim are not waived and are expressly reserved.

5. To the extent that this Order conflicts with the Order on Debtors' Forty-Eighth, Forty-Ninth, and Fiftieth Omnibus Objections entered on December 3, 2009 (D.I. 5964), or the Supplemental Order on Debtors' Forty-Eighth Omnibus Objection to Certain Administrative Expenses and 503(B)(9) Claims and Motion for (I) Authority to Setoff Against Such Expenses and Claims and (II) a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference entered on December 18, 2009 (D.I. 6125), this Order shall control.

6. The Debtors' rights to seek to avoid any transfers under 11 U.S.C. §§ 547, 553 or any other section of the Bankruptcy Code or applicable law with respect to the Claimant are not waived and are expressly reserved.

7. To the extent any Receivable remains after the offsets contemplated by the Objection are effectuated, the Debtors' rights to obtain payment of any remaining

Receivable, or offset the Receivable against other claims filed by the Claimant, are not waived and are expressly reserved.

8. The Debtors' rights to amend, modify, or supplement the Objection, to file additional objections to the Administrative Expenses included in the Objection or any other claims that have been or may be asserted against the Debtors on any grounds governing law permits, and to seek reduction of any claim to the extent such claim has been paid, are not waived and are expressly reserved.

9. This Court retains jurisdiction to hear and determine all matters arising from or related to the interpretation or implementation of this Order.

10. The Debtors shall serve a copy of this Order on the Claimant included on the exhibit to this Order on or before five (5) business days from the entry of this Order.

Dated: Richmond, Virginia

Feb 5 2010, 2010

/s/ Kevin R. Huennekens

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

Entered on Docket: 2/8/2010

WE ASK FOR THIS:

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/s/ Douglas M. Foley
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Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

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In re: Circuit City Stores, Inc, et al.
Case No. 08-35653-KRH

Supplemental Order on Debtors' Forty-Eighth Omnibus Objection to Claims
Objection to Certain Administrative Expenses and 503(b)(9) Claims - Ordered

EXHIBIT A

503(b) ADMINISTRATIVE EXPENSE CREDITOR'S NAME AND ADDRESS	ADMINISTRATIVE CLAIM	503(b)(9) CREDITOR'S NAME AND ADDRESS	503(b)(9) CLAIM	REMAINING RECEIVABLES
<p>Claim Number: Date Filed: Docketed Debtor:</p> <p>COHESION PRODUCTS INC 895 DOVE ST STE 310 NEWPORT BEACH, CA 92660</p>	<p>N/A N/A N/A</p> <p>Docketed Amount*: Total Receivables: Modified Amount:</p>	<p>Claim Number: 1138 Date Filed: 12/15/2008 Docketed Debtor: CIRCUIT CITY STORES, INC. (08-35653)</p> <p>COHESION PRODUCTS INC 895 DOVE ST STE 310 NEWPORT BEACH, CA 92660</p>	<p>Docketed Amount*: Total Receivables: Modified Amount:</p>	<p>\$223,062.84 \$4,010.64 \$0.00</p> <p>\$219,052.20</p>

Total Docketed Amount:

Total Modified Amount:

Total Docketed Amount: \$223,062.84

Total Modified Amount: \$219,052.20

* Claims filed, adjourned or ordered on prior omnibus objections are reflected at the modified amount

CERTIFICATE OF NOTICE

District/off: 0422-7
Case: 08-35653

User: jafarbayj
Form ID: pdforder

Page 1 of 1
Total Noticed: 1

Date Rcvd: Feb 08, 2010

The following entities were noticed by first class mail on Feb 10, 2010.
atty +Gregg M. Galardi, Skadden Arps Slate Meagher, & Flom LLP, One Rodney Sq., PO Box 636,
Wilmington, DE 19899-0636

The following entities were noticed by electronic transmission.
NONE.

TOTAL: 0

***** BYPASSED RECIPIENTS *****
NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Feb 10, 2010

Signature:

